

Exhibit B

William D. Holden Declaration

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : Chapter 11
:
Gawker Media LLC, *et al.*,¹ : Case No. 16-11700 (SMB)
:
Debtors. : (Jointly Administered)
:
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**DECLARATION OF WILLIAM D. HOLDEN IN SUPPORT
OF THE PLAN ADMINISTRATOR'S OBJECTION TO THE ILLINOIS DEPARTMENT
OF REVENUE'S CLAIM (CLAIM NO. 3)**

I, William D. Holden, being duly sworn, hereby declare as follows:

1. I am the Plan Administrator for Gawker Media LLC ("Gawker Media"). As Plan Administrator I am responsible for all claims management related matters for the Debtors. I am generally familiar with the Debtors day-to-day operations, financing arrangements, business affairs, and books and records that reflect, among other things, the Debtors' liabilities and the amount thereof owed to their creditors as of the Petition Date. I have read the *Plan Administrator's Objection to the Claim of the Illinois Department of Revenue (Claim No. 3)* (the

¹ The last four digits of the taxpayer identification number of the debtors are: Gawker Media LLC (0492); Gawker Media Group, Inc. (3231); and Gawker Hungary Kft (f/k/a Kinja Kft.) (5056). Gawker Media LLC and Gawker Media Group, Inc.'s mailing addresses are c/o Opportune LLP, Attn: William D. Holden, Chief Restructuring Officer, 10 East 53rd Street, 33rd Floor, New York, NY 10022. Gawker Hungary Kft.'s mailing address is c/o Opportune LLP, Attn: William D. Holden, 10 East 53rd Street, 33rd Floor, New York, NY 10022.

“Objection”) and am directly, or by and through the Debtors’ advisors and personnel, familiar with the information contained therein and the exhibits attached thereto.²

2. I am authorized to submit this declaration (this “Declaration”) in support of the Objection. All matters set forth in this Declaration are based on: (a) my personal knowledge; (b) my review of relevant documents; (c) my view, based on my experience and knowledge of the Debtors’ operations, books and records, and personnel; (d) information supplied to me by others at the Debtors’ request; and (e) as to matters involving United States bankruptcy law or rules or other applicable laws, my reliance on the advice of counsel or other advisors to the Debtors. If called upon to testify, I could and would testify competently to the facts set forth herein.

3. To the best of my knowledge, information, and belief, insofar as I have been able to ascertain after reasonable inquiry, considerable time and resources have been expended to ensure a high level of diligence in reviewing and reconciling the proofs of claim filed against the Debtors in these chapter 11 cases. Upon a thorough review of the proofs of claim filed in these chapter 11 cases and supporting documentation thereto and the prepetition liabilities listed by the Debtors on their Schedules, the Plan Administrator has determined that the claim listed on **Schedule 1** to the Proposed Order (the “Claim”) annexed to the Objection should be disallowed and expunged because the Plan Administrator is not liable for the Claim for the reasons set forth in the Objection.

4. To prevent an unwarranted recovery by the claimant in respect of the Claim to the detriment of other creditors and parties and interest, I believe that this Court should disallow and expunge the Claim from the Claims Register.

² Capitalized terms used herein but not otherwise defined shall have the meanings ascribed to such terms in the Objection.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Dated: June 9, 2017



William D. Holden